

DECISION No 1/93 OF THE COMMUNITY — SAN MARINO COOPERATION COMMITTEE

of 27 July 1993

adopting the procedures for making available to the San Marino Exchequer the import duties collected by the Community on behalf of the Republic of San Marino

(93/446/EEC)

THE COOPERATION COMMITTEE,

Having regard to the Interim Agreement between the European Economic Community and the Republic of San Marino⁽¹⁾, and in particular Article 7 (3) (b) thereof,

Whereas procedures must be adopted for making available to the San Marino Exchequer import duties collected on goods by the Community on behalf of the Republic of San Marino and also the percentage to be deducted by the Community to cover administration costs in accordance with the relevant rules in force in the Community;

Whereas the application, if necessary, of provisions identical to those of Regulation (EEC, Euratom) No 1552/89 of the Community of the European Communities of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources⁽²⁾ will simplify these procedures,

HAS DECIDED AS FOLLOWS:

Article 1

With regard to the establishment, control and making available of import duties collected on goods bound for San Marino, Articles 3, 6 (1), 6 (2) (a) and (b), 6 (3), first subparagraph, 10 (1) and 17 (2) of Regulation (EEC, Euratom) No 1552/89 shall apply *mutatis mutandis*. The following provisions, in particular, shall apply:

- (a) for import duties collected on goods bound for San Marino, the Member States of the Community shall keep separate accounts identical with the Communities' own resources accounts, provided for in Article 6 (1), (2) (a) and (2) (b) of the said Regulation;
- (b) only those duties recorded by the customs offices referred to in the Annex to the Agreement shall be entered in the abovementioned accounts. These duties shall be entered in the accounts only if the copy of control copy No 5 of the T 2 SM document or the copy of the 22L SM document proving that the goods

have arrived in San Marino has been stamped by the customs authorities of the Republic of San Marino and duly presented to the customs office which issued it;

- (c) in accordance with the first subparagraph of Article 6 (3) of Regulation (EEC, Euratom) No 1552/89, the Member States in question shall send to the Commission statements of their accounts, attached to their own resources statements. The statements, drawn up in the same way as the own resources statements, shall also indicate the total duties collected by each customs office;
 - (d) the supporting documents shall be kept in accordance with the first and second subparagraphs of Article 3. These documents and the documents relating to own resources shall be filed separately;
 - (e) corrections to established entitlements or to the accounts made after 31 December of the third year following the year of the initial establishment shall not be entered in the accounts, except on points notified by this date by the Commission, a Member State or the Republic of San Marino;
 - (f) Article 18 of Regulation (EEC, Euratom) No 1552/89 shall apply. The inspections in question shall also apply to the documents referred to in point (b) proving that the goods have arrived in San Marino. Officials authorized by the Republic of San Marino may participate in these inspections;
 - (g) the Member States in question shall credit the entitlements entered in the accounts provided for in Article 6 (2) (a) and (b) of Regulation (EEC) No 1552/89 to the Commission's account provided for in Article 9 of that Regulation, within the time limits indicated in Article 10 (1) and after deduction of collection costs.
- The percentage which the Community may deduct, as collection costs, from the import duties collected by the Community on behalf of the Republic of San Marino, is set at 10 %;
- (h) Member States shall be released from the obligation to place at the disposal of the Commission the amounts corresponding to the duties recorded for San Marino only once the conditions set down in Article 17 (2) of Regulation (EEC, Euratom) No 1552/89 have been fulfilled.

⁽¹⁾ OJ No L 359, 9. 12. 1992, p. 14.

⁽²⁾ OJ No L 155, 7. 6. 1989, p. 1.

Article 2

The amounts credited shall be converted by the Commission and entered in its accounts in ecus in accordance with the rules for implementing the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities⁽¹⁾.

Article 3

In the 30 days following notification by the Member States that an amount has been credited, the Commission shall pay, in ecus, the amounts entered in the accounts into an ecu account opened by the Republic of San Marino. The Republic of San Marino shall inform the Commission of the details of the account to be credited and shall bear any charges on this account.

Article 4

By way of derogation from Article 1 (b), between 1 December 1992, when the Agreement enters into force, and 1 April 1993, when Decision No 4/92 of the Cooperation Committee enters into force:

— the document proving that the goods have arrived in San Marino shall be any commercial and administra-

tive document stamped by the competent authorities of the Republic of San Marino;

— the entry in the separate accounts provided for in Article 1 (a) shall be made as soon as the abovementioned document, duly stamped by the competent authorities of the Republic of San Marino, is presented to that office from among the Community customs offices referred to in the Annex to the Agreements at which the formalities for releasing the goods for free circulation were completed.

Article 5

This Decision shall enter into force on 27 July 1993.

It shall apply with effect from 1 December 1992.

Done at San Marino, 27 July 1993.

For the Cooperation Committee

The Chairman

Pietro GIACOMINI

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 1.